App. F. IX-4

Previous References

1928.
U.P.

File No. 83-2
Serial Nos. 1 to 7

Later References

General and Revenue Secretaria...

Serial Nos. 7
P 34
E

Part B for November 1930.

SUBJECT

Rules regulating remission of irrecoverable arrears due to Village Panchayets.

7.) To

The Compiler,
L. 3885 Dy 10.11.30.
Notifies the rule
Memo No. L. 3886-94 Dy 10.11.30
Copy to R.C + D.Cs of Bts.

Rec'd
6/1/31

G. R. S. APP F.III—1] 1929

GENERAL AND REVENUE SECRETARIAT.

(V.P)

NOTES. 3457

File No VP 03-29

FILE HEADING.

Rules regulating remission of irrecoverable arrears due to village Panchayets.

FROM The Revenue Commissioner in Mysore

No. C 22 V / 28-29 Dated 5. 2. 29 Received 7. 2. 29

Diary No. 3457 Enclos. 3 files 7 copy Spare copies nil Serial No. 1

BRIEF ABSTRACT OF LETTER.

forwards copy of letter dated 7. 1. 1929 from the D.C. Kolar District soliciting instructions as to who should order the remission of irrecoverable arrears due to village Panchayets and requests that the needful rules may be framed by Govt in the matter

NOTES AND ORDERS.

The Revenue Comr states that at present there are no rules for sanctioning the remissions of irrecoverable arrears of taxes in village Panchayets and suggests that suitable rules may be framed in this

NOTES—First Sheet.

General and Revenue Secretariat. VP File No. of 1928.

Serial No.

behalf.

V under Sec 2 (2) of the V.P. Regulation, the D.C. has power to remit the arrears of taxes due from the Panchayats constituted under the Regn of 1918 and brought under the V.P. Regn of 1926. Before rules can be framed in this behalf, orders are necessary on the following points:—

3 Before the V.P. Regn was introduced, when instalments of a village fell due, the amount was brought on the Mamlatdar's Path (Sr 25 Khd) and orders were passed by the Revenue Officers during the Jamabandy. The Panchayats have been constituted into effect from 1-2-27, leaving out of consideration those which were constituted in accordance with the Regn of 1918. under Sec 40 (6) of the V.P. Regn of 1926, the D.C. has power to remit all arrears of taxes in respect of which action has not been taken for three years after they became due. Certain rules have been framed in regard to the grant of exemptions

Not that the D.C. has power to remit but that they become barred by limitation. Question does not arise

NOTE—Contn. sheet

General and Revenue Secretariat. File No. of 1928.

Serial No.

from levy of taxes (vide rule 29 of the V.P. Manual). In fact the instances now brought to the notice of Govt are more cases of reduction in demand than remissions. The V.P. can reduce the demand, when it has been levied by mistake or otherwise

When a demand is brought into accounts it seems a necessary corollary that the amount and on such grounds remission should be allowed. Unless the demand is considered as a valid one a question is raised whether the demand is brought into account at all

1 According to the V.P. Regn, much latitude has been allowed to the V.P.S in the matter of taxation and expenditure. These Panchayats are in the infant stage. It is necessary to see that the dues are collected promptly and vigorously. If they are invested with powers to write off, it is very likely that the collection of taxes will be poor. It is therefore for consideration if the Panchayats may be invested with powers of remission and if so, without reference to the money limits or whether all remissions may be sanctioned by the Revenue authority viz Asstt. S.Dos and the Deputy Comrs..

5 The instances cited by the GPR 30-3-29 &c are wrong levies and as such the authority which levied by mistake

The question will be a with or whether it is possible or not

NOTE—Contn. sheet

8457 4

App. F. III—2]

General and Revenue Secretariat. File No. of 1928-29

Serial No.

can write off but as regards remitting an irrecoverable demand properly levied an authority higher than the one which levied seems needed. Both may perhaps be done at a meeting of the Panchayat but as the Panchayats are still in their infancy it would be better if the power is vested in the Amildar (Secy.

Please note separately power of write off of a Tahsildar and Amildar

28/3/24

6 It seems that the principles enunciated in Arts 82 & 88 of the Mysore Land Revenue Manual in regard to remissions & write off of demands or arrears of land revenue may be followed with suitable modifications in the case of village Panchayats also, the Panchayats having power to write off irrecoverable amounts up to Rs 5/- or ~~less~~ amount of Rs 5/- ~~arrears~~ of, the Amildar up to Rs 10/- the DC any up to Rs 50/-.

Rules may be framed

(Sd) 28/3/24

NOTE—Contn. sheet.

WD 0324—GPB—60,000—24-5-27

Serial No.

7 Giving some powers to the V.P. will add to their prestige and enhance their day reliance. I agree with the Asst Secy ~~Finance~~.

6.4.29

The Rep. wire compliments

8/4/29

8 I am agreeable to the above proposal, subject to the following modifications and remarks.

(1) There shd be a clear distinction between remissions and write-off of irrecoverable demands - Only remissions as envisaged in paras 82-88 of the Mt and Manual Rep. 29-30 may be got sanctioned under clause (b) of Section 65 of the Panchayat Raj

(2) The Panchayat may be empowered to remit demands upto limit specified by any limits, a monthly report of such remissions being submitted to the DC for info with the DCB.

(3) As regards write off of irrecoverable

items

H 3606
8/4/29

Pc. Rep. works
Note put up -
Panchayat Raj -
& Mt and Manual -
- Gr. Not Mt Raj
h

NOTE—Contn. sheet.

WD 0321—GPB—60,000—24-5-27

Serial No.

3166/F.

proposed
The limit of Rs 5 is suitable for the Bombay Presidency but it seems to be excessive for Burma. The limit may be confirmed with effect up to Rs 25 and the Rs up to Rs 100. In cases exceeding that amount may come up to Govt.

(4) The Rs may be applied to this rule only to trial cases.

4/6/29

(9) Suits for wages with a charge on the lines of the Fd Labour note enclosed.

6-6-29 146

Secretary 21/6/29

Second member

25/6

OFFICE OF THE SECOND MEMBER OF COUNCIL
25 JUNE 1929
No. 10705

10. 6/7

8/7.

11. WD 8/7

Revenue in inquiry 232 D 15.7.29.

NOTE—Contn. sheet

Serial No.

about the remission of irrecoverable arrears — Rules for a set of rules for the approval of Govt

3 From the Revenue Dept No 3197 dt 13.7.29. forwarding for approval draft of a circular to be issued re recovery of outstanding arrears.

12) The object of the circular is said to be to see that irrecoverable arrears are written off etc. No reference has been made in the circulars to the instructions issued in G.O. No 2 Legislative about the powers of the Panchayats etc to write off the arrears about which the Revenue Dept has been asked to frame rules for the approval of Govt. The Revenue Dept may perhaps be asked to revise the circulars on the lines of the instructions referred to above

Sd/- D'Souza

20.7.29 DS

13) The present circular has no reference to the order of Govt. This circular is issued on 8/7/29 whereas Govt order calling for a set of rules re powers of General Authorities re remission of village Panchayat dues was

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-28

Serial No.

signed me on 15/7/29.

Up the enacted circle may give general instructions as regards the necessity for keeping a clear of price areas & achin being taken to keep correspondence re Mr Cowdrey

~~may~~ action taken may be appd. & he may be asked to send rule re points to be dealt with in

Mr Cowdrey 20/7

18 The proposed circular appears to be unobjectionable so far as we are concerned. It may be approved and the Revenue attendance may be invited to the C.P. of 15.7.29 and he may be asked to expedite the transmission of the draft set of rules called for therein.

22.7.29

Secd Secretary

OFFICE OF THE SECOND MEMBER COUNCIL
23 JULY 1929
No. 773

16 Copy 24/7

17 Copy 24/7

18

Draft sent.

25.7.29

19 Copy 29/7

WD 01684—GPB—30,000—20-4-29

Gen No. 2

General and Revenue Secretariat | VP File No. 83 3544 256 | App. F. III—2] of 1928

Serial No.	
4	G.O. no L 860 D 30.7.29. Approves of the circular & calls for the early submission of the rules called for in S no 2
5	Letter no C 2927 D 2.1.30 Revenue: forwards for approval the draft rules called for above 20) The rules proposed are in accordance with The instructions issued in letter no L 232 VP 83-28 2. D 15.7.29 & may be approved with the additions ~~changes~~ noted in para 8. Under section 65 (2) of the V.P Reg ~~it is not necessary that the rules should be published in the official Gazette~~ the rules require previous publication 16.1.30 but the Govt may be competent power as to dispense with the rules. vide his note para 8

Gen A. 1/8 '46

L.

Rev. (S) 21/1/30

to communicate issued ✓ 21/1/30

CHIEF SECRETARY. 17 JAN. 1930 9263

Ch Secy) 16/1

✓ The draft rules may be approved and further action taken

Secretary Member

Hon'ble Finance Member

20-1-30

21/1/30

28/1/30

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

3544

App. F. III-2

General and Revenue Secretariat. File No. 83 of 192 8

Serial No.

OFFICE OF THE FIRST MEMBER OF COUNCIL 15 OCT. 1930 No. 3857

Draft letter on

28.1.30

28/11

6 Note work 5887 by 5.2 3[illegible] Publish the receipt for general information opinion of any

GEN. 3/3/30

26 Please note if any objections have been received and draft final notification

MR R.R. 11/11/30

27. No objections have been received. Draft no of finalisation

MR 14.10.30 1st Member 15.10.30

24/10

Issue 11.10.30

NOTE—Contn. sheet.

WD 066—GPB—30,000—26-7-2[illegible]

Serial No.	
7	Govt. No. L 3885 D 10-11-38 Endsd No L 3886-94 D 10-11-38 Copy to Dy Comm of Dist.

Previous 11/11

15/11

WD 02553—50,000—GPB—8-7 38

No. C. 2927/28-29 Encl 3 files Hdqrs

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Dated, Bangalore, 3rd February *1929.*

FROM

P. G. D'SOUZA, ESQ., B.A., B.L.,
Revenue Commissioner in Mysore.

GEN. & REV. SECT. 3457 7 FEB. 1929 L. S. G. Division

To

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

CHIEF SECRETARY. 5 FEB. 1929

SIR,

I have the honour to forward herewith copy of letter No. A.10. C. 1076/28-29 dated the 7th January 1929, from the Deputy Commissioner Kolar District soliciting instructions as to who should order the remission of irrecoverable arrears due to village Panchayets. As pointed out by the Deputy Commissioner, neither the provisions contained in the Village Panchayet Regulation nor the rules framed thereunder so far, indicate specifically what authorities are competent to write off or remit dues for valid causes though it may be implied from the provision in No. Sec. 35 Clause (2) to the effect that the panchayet fund shall be administered by the Panchayet that the Panchayet can order the remission of irrecoverable arrears. The procedure to be followed in such cases has also not been indicated. I therefore request that needful rules may be framed by Government in the matter.

The three files of correspondence received with the Deputy Commissioners letter accompany for perusal and return when done with.

I have the honour to be,

Sir,

your most obedient servant

Assistant Commissioner,
For Revenue Commissioner.
Absent from the station.

Letter No. A 10.C. 1076 dated 7th January 1929, from the Deputy Commissioner, Kolar District, to the Revenue Commissioner in Mysore.

Remission of irrecoverable arrears in Village Panchayet.

I have the honour to forward herewith the marginally noted reports with the connected papers relating to the above subject. The Sub Division Officer solicits instructions as to the line of action to be taken in the matter of sanctioning remission of irrecoverable arrears in Village Panchayets as there is no specific provision in the Regulation for guidance in this respect.

1. Chickballapur Sub Division Officer's No. 470-28-29 dated 30-10-1928 (with file)
2. Do. No. Sl. C. 548/28-29 dated 23-10-1928 (with file)
3. Do. do dated 9-11-1928 (with file).

2. The enclosed papers bring to notice the nature of cases requiring sanction of remission or writing off. In one case in the absence of the owner of a varsdar for a house already entered in the assessment list the tax becomes irrecoverable and will have to be written off from the Demand register. In another, a person was at the outset wrongly assessed to profession tax and the demand against him had to be subsequently reduced. In these two instances for want of a definite provision in the Regulation the Amildar and the Sub Division Officer have solicited instructions as to the line of action to be pursued. I request that you will be so good as to issue necessary instructions in the matter.

C o p y.

D. Thimmaya Gy

For Revenue Commissioner.

G.R.

Appendix F G—1

14

SUBJECT.....

.....

.....

Section MP.

File No. 83-28

Serial No. 2

No. 2232 - Records

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *192*

To

The Revd Canon Lyon

Date of issue 15.7.29

Signed by MV J. 22.8.29

Sir

With reference to your letter No. E. 2927 dt 5th July 29 regarding the remission & write-off of irrecoverable arrears due to village Panchayats I am directed to state that the principles enunciated in Board's No. 82658 of the Income Tax Accounts Manual in regard to remission

st of enclosures.....

Copied by.....

Examined by.....

over

write off of demands

recovery of such etc may
generally
be adopted in the case of
manage Panchayats also
subject to the following
modifications :-

1. A clear distinction
should be made between
remissions & writes off.
irrecoverable demands.] By
1. The Panchayats may ~~be~~
empowered to reduce demands
irrespective of any limit,
wrongly levied ~~correct~~ on
finding report of such
~~reduction~~ remissions being sent to
the Collector, & they
can't of the other information
with the D.C.B. Statement.

2. As regards write off
~~irrecoverable demands~~
the Panchayats ~~the Collector~~
may be empowered to
write off irrecoverable amounts upto Rs 5
& less, the Dy can't upto
Rs 25 (~~Rs 100~~) & the Revenue upto

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

Rs 100 & above 2½

Govt sanction necessary

obtained for higher

amounts

2. I am to request

you to be so good as

to submit

to Govt a set of rules

prepared on the above

lines indicated above

& submit the same

for the final orders

of Govt. The file of

Correspondence

relating hereto

is forwarded herewith

for perusal & ret

- to Commissioner

Thanjavur

Bdr

Exe Asst Secretary

11/6

S 12/6

WD 2830—GPB—1,00,000—23-7-20

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L 232 / R P 83-28-2 Recons

Dated, Bangalore, 15/7/29

From

B. NARAYANASWAMI IYENGAR, Esq., B. A., B. L.,
General Secretary to the Government of His Highness the Maharaja of Mysore.

To

P.G. D'Souza, Esq., B.A., B.L.,
Revenue Commissioner in Mysore,
B a n g a l o r e.

Sir,

With reference to your letter No.C.2927 dated, the 5th February 1929 regarding powers of remission and write-off of irrecoverable arrears due to village Panchayets, I am directed to state that the principles enunciated in Arts 82 to 88 of the Mysore Municipal Accounts Manual in regard to remissions and write off of demands or arrears of Municipal Councils may be generally adopted in the case of Village Panchayets also, subject to the following modifications:-

1. The Panchayets may be empowered to reduce demands wrongly levied, irrespective of any limit, a monthly report of such remissions being sent to the Taluk Amildar and Deputy Commissioner of the District for information with the Demand Collection Balance Statement.

2. As regards write off, the Panchayets may be empowered to write off irrecoverable amounts up to Rs.5/- and less, the Deputy Commissioner up to Rs.25/- and the Revenue Commissioner up to Rs. 100/-, Government sanction being obtained for higher amounts.

3. I am to request you to be so good as to submit a set of rules prepared on the lines indicated above for the final orders of Government. The file of correspondence is returned herewith for reference and resubmission.

I have the honour to be,
S i r,
Your most obedient servant,

For General Secretary to Government.

Draft

K.M.R.2.
9/7.

No. C.3197/28-29. / Enclosure

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE,

Dated, Bangalore,....8th.....July.....1929

FROM

P. G. D'SOUZA, ESQ., B.A., B.L.,
Revenue Commissioner in Mysore.

GEN. & REV. 276 1 7 JULY 1929 L. S. G. BRANCH

To

General
The ~~Chief~~ Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

83-28-3
VP 21-29-1

SIR,

I have the honour to forward herewith for the approval of Government, a draft of the circular proposed to be issued in respect of the recovery of arrears outstanding in Village Panchayets. The object of the circular, it will be seen therefrom, is to see that amounts which are irrecoverable are written off, so that the correct demand may be shown in accounts and action taken for the recovery thereof and that care may be taken to see that the amounts do not get time-barred.

I have the honour to be

S i r,

Your most obedient servant

Revenue Commissioner.

BR.

Office of the Revenue Commissioner in Mysore,

Dated Bangalore, 8th July 1929.

C i r c u l a r.

During his inspections, the undersigned has observed that in a number of Village Panchayets, large amounts are shown as outstanding arrears to be collected. It has however been explained that a certain portion of the arrears relate to a period of more than three years after the amounts fell due and as such cannot be recovered as arrears of Land Revenue that certain sums can only be recovered through civil suits and that some amounts had become absolutely time-barred. It is observed that there is no use in keeping on demand arrears that are absolutely irrecoverable and that in cases of more than three years old also there are many items too small to justify any civil suits. It is desirable to have a clear idea as to the amount that cannot be recovered and the amount that can be recovered, so that action may be taken for the recovery of the latter and to write off the former amounts, to avoid unnecessary inflation of demand in accounts. The Deputy Commissioners are therefore requested to take immediate needful action in the matter and see that all irrecoverable items are written off and suitable action is taken in respect of other items. The importance of collection work and not allowing amounts to get time-barred may be kindly impressed upon the minds of all Amildars and the Panchayet Officers and wherever necessary, personal responsibility in very bad cases may be enforced. Progress

P.T.O.

G.R.S. VI G 34]

SUBJECT.....

.....

.....

Diary No. of letter replied to..... 2760 .....

General and Revenue Secretariat

( )

, *the* *192*

Date of issue.... 30.7.29

Signed by.....

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section H.P.

File No. 83-28

Serial No. 4

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Letter no. C.3197 dt. 13th July 1929 from the Revenue in Mysore forwarding for approval draft of a circular proposed to be issued in respect of the recovery of arrears outstanding in Village Panchayats

Order Thereon—No.

Order 2nd 860 dt. 30/7/29

Approved.

2. The Revenue is requested to exercise

The Undersigned has the
honour to forward herewith
in duplicate a copy of the
draft rules called for
in Govt. letter
No. 232-VP 83-28-2
dt. 15.7.29 regarding the
reduction of demand
under the Village
Panchayats Act.

for Secretary

List of enclosures.

Copied by

Examined by

WD 1885—GPB—1,000,00—21-12-21.

Proceedings of the Government of His Highness
the Maharaja of Mysore.

R e a d:-

Letter No.C.3197 dated, the 13th July 1929, from the Revenue Commissioner in Mysore, forwarding for approval draft of a circular proposed to be issued in respect of the recovering of arrears outstanding in Village Panchayets etc.

ORDER NO.L. 860/VP 83-28-4

Dated, Bangalore, the 30th July 1929.

Approved.

2. The Revenue Commissioner is requested to expedite the submission of the draft rules called for in General Secretary's letter No.L.232 V.P.83-28-2 dated, the 15th July 1929, regarding the reduction of demands wrongly levied and write off of arrears due to Village Panchayet.

For General Secretary to Government.

To
The Revenue Commissioner in Mysore, Bangalore.

A.M.R.2.
27/7.

24

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

No. C.2927/28-29.
one

Dated, Bangalore, 30th December 1929.

2/1/30

Rajakaryapravina

FROM

P. G. D'SOUZA, Esq., B.A., B.L.,
Revenue Commissioner in Mysore.

REF' SECTT. 3874

To

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

CHIEF SECRETARY 3 JAN. 1930

VP 83-28-5

SIR,

3457/28

Referring to your letter No. L.232/V.P.83-28-2 dated the 15th July 1929 requesting me to submit a set of rules for sanctioning remissions or writes off of arrears in the Village Panchayets, I have the honour to forward herewith a set of draft rules for orders of Government. Provision has been made therein empowering the Revenue Commissioner to order the writing off of the Panchayet arrears as directed in your letter under advertence.

I have the honour to be,
Sir,
Your most obedient servant,
Yuarasinga Rau
Assistant Commissioner,
For Revenue Commissioner.
Absent ~~fx~~ on leave.

K.V.

Appendix F G—1

25

SUBJECT.....

.....

.....

Section V P

File No. 83-28

Serial No. 6

Diary No. of letter replied to.....

Note No. 4589

General and Revenue Secretariat

( )

the 192

To

.....

Date of issue 5-2-1930

Signed by Asst. T. R. S. Supdt.

In exercise of the powers ~~conferred~~ vested in ~~him under~~ the Panchayat Village Regns., it is proposed to frame the following rules.

Notice is hereby given that the draft rules will be taken into consideration on or after the 15th March's

Any objection or suggestion which may be received from any

List of enclosures.....

Copied by.....

Examined by.....

over

version attach respect to
the draft Tenancy Agreement
in appendix "A" dated [illegible]
Taken into consideration
for two months"

Regards

25/1 for Ch
24/1/90

to the computer section
publication and supply
of this copies to this office

23/1/90

In exercise of the powers vested in them by and under Section 65 of the Village Panchayet Regulation of 1926 and all other powers in this behalf, the following rules are made by the Government:-

Remissions and writes off.

1. (a) The term "remission" will in the Village Panchayet Regulation be applied in respect of amounts wrongly brought on demand and irrecoverable on that account. All items brought on demand, by error or where exemptions have to be or had been given under the Village Panchayet Regulation ~~or by error~~ and rules framed thereunder, and cases of double levy come under this class.

(b) The term "write off" will be applied with regard to amounts which, brought on demand rightly, have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against, the death or continued absence of the defaulter leaving no property to proceed against, efflux of prescribed time making the amounts time-barred.

2. The Chairman will prepare lists of amounts falling under both classes with full details in respect of each item and place them before the Village Panchayet from time to time in their meetings for their decision.

3. The Panchayets are empowered to remit, by resolutions duly passed at the meeting, all items falling under class 1 (a) irrespective of the amount involved in each case; as regards items falling

falling under class 1 (b) they are empowered, by recording resolutions, to write off items not exceeding Rs.5/- in each case. With regard to items exceeding Rs.5/- a resolution recommending the amount to be written off should be passed.

The Chairman will prepare a list of such cases and will submit the same to the Amildar together with a copy of the resolution of the Panchayet. The Amildar will submit the papers with his opinion, through the Sub Division Officer to the Deputy Commissioner for orders.

4. The Deputy Commissioners are empowered to write off amounts deemed irrecoverable up to Rs.25/- in each case and the Revenue Commissioner up to Rs.100/- in each case. Sanction of Government shall be obtained for writing off larger higher amounts.

5. Final orders passed in regard to such items should be duly entered in the assessment list and other accounts by the Chairman against the items concerned quoting the authority sanctioning remission or write off in each case.

6. A consolidated list of amounts so remitted or written off in each month should be submitted to the Amildar with the Demand, Collection and Balance statement for each quarter. The Amildar and other inspecting Officers should by, an examination of the proceedings of the Village Panchayet, satisfy themselves that the powers of the Village Panchayets are being properly exercised and that the entry ~~is~~ are in order.

Yeararaviga Ray

For Revenue Commissioner.

29

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

NO. L. 5889 / V.P. 83-29-6

Dated Bangalore 5-2-1930.

NOTIFICATION

In exercise of the powers vested in Government under the Mysore Village Panchayet Regulation it is proposed to issue the following rules:-

Notice is hereby given that the draft rules will be taken into consideration on or after the 1st March 1930. Any objection or suggestion which may be received from any person with respect to the draft rules before the aforesaid date will be taken into consideration:-

Remissions and writes off:- 1 (a) The term "remission" will in the Village Panchayet Regulation be applied in respect of amounts wrongly brought on demand and not irrecoverable on that account. All items brought on demand, by error or where exemptions have to be or had been given under the Village Panchayet Regulation and rules framed thereunder and cases of double levy come under this class.

(b) The term "write off" will be applied with regard to amounts which, brought on demand rightly, have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against, the death or continued absence of the defaulter leaving no property to proceed against, efflux of prescribed time making the amounts time-barred.

2. The Chairman will prepare lists of amounts falling under both classes with full details in respect of each item and place them before the Village Panchayet from time to time in their meetings for their decision.

3. The Panchayets are empowered to remit, by resolutions duly passed at the meeting, all items falling under class (1) a irrespective of the amount involved in each case; as regards items falling falling under class 1 (b) they are empowered, by recording resolutions, to write off items not exceeding Rs.5/- in each case. With regard to

items

30

to items exceeding Rs.5/- a resolution recommending the amount to be written off should be passed."

The Chairman will prepare a list of such cases and will submit the same to the Amildar together with a copy of the resolution of the Panchayet. The Amildar will submit the papers with his opinion, through the Sub Division Officer to the Deputy Commissioner for orders.

4. The Deputy Commissioners are empowered to write off amounts deemed irrecoverable up to Rs.25/- in each case and the Revenue Commissioner up to Rs.100/- in each case. Sanction of Government shall be obtained for writing off larger amounts.

5. Final orders passed in regard to such items should be duly entered in the assessment list and other accounts by the Chairman against the items concerned quoting the authority sanctioning remission or write off in each case.

6. A consolidated list of amounts so remitted or written of in each month should be submitted to the Amildar with the Demand, Collection and Balance statement for each quarter. The Amildar and other Inspecting Officers should by an examination of the proceedings of the Village Panchayet, satisfy themselves that the powers of the Village Panchayets are being properly exercised and that the entries are in order.

By order

D. Subbarayan
Chief Secretary to Government

To

The Compiler, Mysore Gazette, for publication and supply of 100 copies to this Office.

K.M.R.7.
31/1.

Appendix F G—1

31

SUBJECT.....

.....

.....

Section VP.

File No. 83-28

Diary No. of letter replied to.....

Serial No.

Note No. L3885

General and Revenue Secretariat

( )

the *193*

To .....

Date of issue 10/11/30

Signed by Mr. V.S. Sastri

In exercise of the powers vested in the by and under sub-s (2) (h) of the Impose Village Panchayat Regn (G. 2 b) and all other powers in this behalf, the following rules are made by the Gov "Here enter the Rules" (Here insert note as S. 23)

List of enclosures.....

Copied by.....

By order

Examined by.....

15.10.30

for Secretary

D 14/10/30

WD02559—GPB—25,000—25-6-30

To the Compiler and for publn. 100 Tamil copies may be kindly sent This work is D.